

# OFF

**Maine Revenue Services  
Special Fuel and Gasoline Tax  
Refund Application**



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\*0635002\* Due Date

EIN \_\_\_\_\_  
OR  
SSN \_\_\_\_\_

Period Begin \_\_\_\_\_

Period End \_\_\_\_\_

**Purchases must be within  
12 months of filing date.**

1. Entity Information (taxpayer business name and address)

**Use this area only to report changes in your business**

2. **OUT OF BUSINESS?** Check here ☐, return permit to Bureau and complete information at right. Date closed: \_\_\_\_\_

3. **OWNERSHIP CHANGE?** If you have changed ownership, indicate the date when this occurred here \_\_\_\_\_ and check the type of change below.

☐ Incorporated ☐ Partner added or dropped  
☐ Other (explain on reverse)  
☐ Sold to \_\_\_\_\_

4. **NAME CHANGE?** Attach explanation to this return.

ADDRESS CHANGE?: If your address above is incorrect, please make the appropriate changes to the preprinted address.

**Do Not Use Red Ink!**

**Section 3 - Summary of Refund Claim**

If using manufacturing rates, list product(s) manufactured: \_\_\_\_\_

(from reverse side)

**Gasoline**

**Diesel**

**Biodiesel\***

Claim for 07/01/05 - 06/30/06

1. \_\_\_\_\_

\_\_\_\_\_

Claim for 07/01/06 - 06/30/07

2. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Sub Totals

3. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Total Tax Refund

(Add together the amounts on line 3 for all products)

4. \_\_\_\_\_

**\*Claims for Biodiesel cannot be made prior to August 23, 2006 at the reduced tax rate**

**Section 2 - Breakdown of Gallons Used**

(Use only whole gallons)

**Gasoline**

**Diesel**

**Biodiesel**

Tractors used for agricultural purposes

6. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Unregistered vehicles used off highway

7. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Boats (excluding noncommercial gasoline use)

8. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Stationary engines

9. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Mechanical or industrial arts

10. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Other (specify) \_\_\_\_\_

11. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Certification/Waiver**

I, the undersigned, state that the information on this application is true, correct and complete to the best of my knowledge.



Mail To:  
Maine Revenue Service  
P.O. Box 1064  
Augusta, ME 04332-1064

Signature/Title

Print Name

Date

Phone #



\*0635003\*

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**Section 1**      Requests for a refund must be made within 12 months of the date of purchase of the fuel.  
(Dyed diesel not allowed)

**For fuel purchases made BETWEEN 07/01/05 and 06/30/2006**

	Gasoline	Diesel	
A. Total paid for fuel used off highway where Maine excise tax has been paid	A.		<b>Claims for Biodiesel purchases made prior to August 23, 2006 should be included in the diesel column.</b>
B. Number of gallons included in line A above	B.		
C. Excise Tax Rate	C. 0.259	0.270	
D. Maine Excise Tax Paid (Gallons on line B times rate on line C)	D.		
E. Purchase price subject to sales/use tax (line A minus line D)	E.		
F. Sales tax due (line E times .05) Use .0025 if used in manufacturing	F.		
G. Refundable excise tax rate	G. 0.249	0.260	
H. Excise tax refund (gallons line B times rate on line G)	H.		
I. Net refund for this period (line H minus line F)	I.		

Enter the amounts on line I in the corresponding boxes on line 1 on the front of the return

**For fuel purchases made BETWEEN 07/01/06 and 06/30/2007**

	Gasoline	Diesel	Biodiesel
J. Total paid for fuel used off highway where Maine excise tax has been paid	J.		
K. Number of gallons included in line J above	K.		
L. Excise Tax Rate	L. 0.268	0.279	0.200
M. Maine Excise Tax Paid (Gallons on line K times rate on line L)	M.		
N. Purchase price subject to sales/use tax (line J minus line M)	N.		
O. Sales tax due (line N times .05) Use .0025 if used in manufacturing	O.		
P. Refundable excise tax rate	P. 0.258	0.269	0.190
Q. Excise tax refund (gallons line K times rate on line P)	Q.		
R. Net refund for this period (line Q minus line O)	R.		

Enter the amounts on line R in the corresponding boxes on line 2 on the front of the return